

**National Pollution Funds
Center**

U.S. Department
of Transportation

United States
Coast Guard



NPFC INSTRUCTION 16451.2

Technical Operating Procedures for Resource Documentation

under

The Oil Pollution Act of 1990

JUNE 1999

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NPFCINST 16451.2

NATIONAL POLLUTION FUNDS CENTER INSTRUCTION 16451.2

Subj: Resource Documentation and Cost Documentation Technical Operating Procedures

- I. PURPOSE. The enclosed Technical Operating Procedures (TOPs) for Resource Documentation under The Oil Pollution Act of 1990 (P.L. 101-380) have been developed to provide guidance to users operating as, or in support of, the Federal On-Scene Coordinator.
- II. DISCUSSION.
 - A. The National Pollution Funds Center (NPFC) is Administrator of the Oil Spill Liability Trust Fund (OSLTF). One of the major missions of the NPFC is the recovery of costs from responsible parties for removal activities. The term "removal cost" found throughout the text of this TOPs refers to the costs of removal that are incurred after a discharge of oil has occurred or, in any case in which there is a substantial threat of a discharge of oil, the costs to prevent, minimize, or mitigate oil pollution from such an incident.
 - B. Attached are instructions and formats for the preparation and submission of resources and cost documentation for cost recovery.
 - C. COMDT (G-MOR) has indicated that it will require Coast Guard program personnel to utilize the Resource Documentation and Cost Documentation for cost recovery.
 - D. EPA (OERR) has adopted Resource Documentation per the CG/EPA MOU "For the Use of OSLTF" dated 12/19/96.
 - E. Other government and state agencies involved in removal activities that require reimbursement from the OSLTF may make use of these procedures, or request NPFC approval of alternate resource documentation. Alternate systems should cover the same elements and level of detail as the NPFC's TOPs. Additionally, requests should allow sufficient time for the NPFC to review and coordinate approval (see Chapter 3).

- III. CHANGES. When necessary, changes to these TOPs will be made by the Case Management Division. They will appear as consecutively-numbered changes implemented by a NPFCNOTE.
- IV. FORMS AND REPORTS. Pollution Incident Completion Report (RCN 16451-1) applies. The following forms included in enclosure (1) may be locally reproduced.

Pollution Incident Daily Resource Report (PIDRR)
Government Summary Sheet (CG-5136A)
PIDRR Government Personnel (CG-5136B)
PIDRR Government Equipment (CG-5136C)
PIDRR Government Purchases/Expendables/Travel (CG-5136D)
PIDRR Government Short Form (CG-5136E)
PIDRR Contractor Personnel (CG-5136E-1)
PIDRR Contractor Equipment (CG-5136E-2)
PIDRR Contractor/Subcontractor Materials (CG-5136E-3)
PIDRR Contractor Short Form (CG-5136E-4)
Environmental Response Ceiling Management
Incident Obligation Log (CG-5136F)
Pollution Incident Daily Resource Report (CG-5136F-1)

- IV. ACTION. This Instruction and its provisions will be adhered to by all NPFC personnel.

DANIEL F. SHEEHAN
Director
National Pollution Funds Center

Encl: (1) Technical Operating Procedures for Resource Documentation and Cost
Documentation Under The Oil Pollution Act of 1990 (P.L. 101-380)

Request for Comments:

The NPFC desires comments concerning these technical operating procedures. Please address comments to:

Director (CD)
National Pollution Funds Center
U.S. Coast Guard
4200 Wilson Blvd., Ste 1000
Arlington, Virginia 22203-1804

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**Technical Operating Procedures
for Resource Documentation**

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INTRODUCTION

- A. The procedures outlined in this manual have been updated to reflect changes recommended from the field and improved business practices at the NPFC. These procedures cover ceiling management and resource documentation recommended for use by the Federal On Scene Coordinator (FOSC).
- B. These procedures implement current cost documentation requirements that provide a system of accounting to support proper payment, case ceiling management, and recovery of costs incurred in removal activities.
- C. Generally, responsible parties are held liable for all damages and costs incurred as a result of an oil pollution incident and/or threat. In order to recover costs, expenses must be properly documented to provide the responsible party with an accurate accounting of payments due. Furthermore, if litigation is required, documentation must be admissible in federal district courts. The procedures outlined are designed to meet such requirements.
- D. Information collected by field units should be delivered to the NPFC in a timely manner. The guidance in this TOPs provides basic documentation requirements. A Financial Summary Report should be submitted by the Coast Guard FOSC within 120 days after the removal activities are completed (120 days from contractor invoice date for EPA FOSCs). When unusual circumstances prevent collecting all cost documentation, the FOSC should submit a partial report, and forward remaining documentation to the NPFC case officer within an agreed-upon schedule.
- E. During the course of a removal operation the FOSC should track expenses and project costs to facilitate judgments on proposed actions and additional funding. In response to numerous requests from field units, the enclosed procedures provide an effective method to maintain this system. NPFC case officers are available to address specific case questions that may not be covered in these procedures. In addition, NPFC can deploy a case team, upon request by the FOSC, when an incident exceeds existing FOSC capabilities.
- F. Any alternative documentation package requires NPFC review and approval prior to acceptance for use.
- G. **Electronic Forms**. CG-5136 forms (and others) mentioned in this manual are available for downloading to hardcopy from the NPFC homepage within the Technical Operating Procedures section. The capability to conduct interactive electronic transmission of information directly over the internet is under development and should be available within the near future.

Contact your Regional Manager for more information.

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HOW TO USE THIS GUIDE

- A. The main purpose of this manual is to assist the FOSC in documenting and reporting resources associated with removal activity. **All forms in this manual can be locally reproduced.**
1. This manual provides detailed guidance and standard forms to keep track of, report, and document the use of removal resources. Considering the potential for litigation with the responsible party, supporting documentation must be able to withstand judicial review. Therefore, it is imperative that the FOSC prepare accurate and complete cost documentation consistent with this guidance.
 2. **Ceiling Management** procedures and forms for use by an FOSC while the response is ongoing are discussed in Chapter 1. Use these forms or existing unit obligation logs when tracking the use of funds assigned under a FPN, whether the case is an oil removal (Emergency Fund) or a hazardous materials response (CERCLA/SUPERFUND).
 3. The NPFC has developed a three level system for recording and reporting costs under a FPN. The FOSC determines the appropriate level based on parameters given in Chapter 2. Note that the transition from one level to another is not always clear. The FOSC may shift from one level to a greater or lower level depending on the complexity of the case. The documentation required for each level is also discussed in Chapter 2.
 4. An overview of the elements of the **FOSC's Financial Summary Report** are given in Chapter 4. This overview is a good way to see all the components of this report. An abbreviated Financial Report is now available for mystery spills under \$25,000.00; see Chapter 4 for more details.
 5. A detailed description of information entry requirements for each of the five separate forms comprising the **Pollution Incident Report and Transmittal** can be found in Chapter 5. Details are also given on the types of existing reports which may be attached in lieu of duplicating information.
 6. Chapter 6 provides descriptions of **Pollution Incident Daily Resource Reports**. The type of information that should be collected from contractors, Coast Guard units and other government agencies is explained. This is where information on any of the eight standard forms for documenting resource use is located. The Coast Guard forms are available in electronic form. Contact your Regional Manager for more information on how to obtain a floppy copy for MAC or DOS.
 7. **Coast Guard/EPA Purchases of Equipment**. The OSLTF provides a funding mechanism for the FOSC to utilize whatever resources are necessary to mitigate a pollution discharge. If resources cannot be obtained through leasing or renting, and

a purchase is required to obtain specific resources, the FOSC shall follow guidelines addressed in Chapter 7 for documenting all purchases using funds from the OSLTF.

8. A key document for use by non-Coast Guard agencies working for the FOSC is the **Pollution Removal Funding Authorization (PRFA)**. A sample form with detailed instructions for completion can be found in Chapter 8.

Note: It is important to follow directions for completing the accounting data section of the PRFA to ensure that an agency prepares its billing properly. Each federal agency must submit a request for reimbursement using SF-1080/1081, which is explained in Chapter 9.

9. Procedures for the **Reimbursement of Coast Guard units** for expenses incurred during a pollution incident are discussed in Chapter 10.
10. **Appendix A** is provided to give an example of what the FOSC Financial Summary Report should include prior to submitting it to the NPFC.

- B. Please forward any recommendations for improving these chapters to the NPFC (cs).

Chapter 1

CEILING MANAGEMENT

CHAPTER 1 - CEILING MANAGEMENT

- A. GENERAL. The FOSC is the key individual who must manage the funds available for oil removal or hazardous materials incident response. Within the Coast Guard, great efforts are made to provide funds to the FOSC as quickly as possible. However, this flexibility and delegated authority demand that the FOSC exercise concomitant responsibility for effective ceiling management while the incident is ongoing.
1. Ceiling management is akin to keeping a checkbook. The ceiling assigned at the start of the case can be considered to be a deposit. As the FOSC issues contracts, enters into removal authorizations, assigns travel orders, or otherwise makes operational decisions that involve the use of funds, the ceiling balance is lowered accordingly. If the FOSC reaches the ceiling and the removal continues, he or she must request an increase in the ceiling, which is “deposited”, and the process is continued. Under no circumstances can the FOSC obligate funds or incur costs in excess of the ceiling authorized. The FOSC must include two key financial measures in all POLREPs. They are:
 - 1) The Approved Project Ceiling; and
 - 2) Cumulative Obligations to date.
 2. There are **two general categories of obligation entries within Ceiling Management**. The first is for contracts, pollution removal funding authorizations (PRFAs), travel orders (TONOs), direct expenses, etc., which involve an obligation (by the FOSC or a contracting officer) which will eventually be paid by the CG Finance Center. This type of obligation results in either a LUFS entry or the completion of a paper form (Brown Sheet, Removal Authorization, Travel Order, SF-44, etc.). These obligations (Type I Obligations) are charged against the authorized ceiling.
 3. The second category (Type II Obligations) is a change from past Coast Guard policy and practice. FOSCs are now required to record, as an obligation against the ceiling, the anticipated cost of Coast Guard resources utilized during the incident (personnel, vehicles, aircraft, boats, cutters, and Strike Team pollution equipment). While these anticipated costs do not result in Brown Sheets, Removal Authorizations, Travel Orders, or similar “purchase” documents tracked by the CG Finance Center, they represent costs that (for a major incident or series of major incidents) the OSLTF may reimburse to the Coast Guard’s operating funds. Type II obligations should be based on rates published in the Coast Guard Standard Rates Instruction (COMDTINST 7310.1 Series). **Remember, these obligations may be estimates - their purpose is to keep the FOSC apprised of how much of the ceiling remains.**
 4. The “Cumulative Obligations to Date” which the FOSC must include in the POLREP is the total of Type I and Type II obligations. We recommend the FOSC record obligations, whether Type I or Type II, against the FPN Ceiling on a daily basis. However, the FOSC may exercise flexibility as to when this information is recorded against the ceiling, so long as the obligation is recorded before the resources are used.
 5. The differences between ceiling management and cost documentation are timing and precision (not to be confused with accuracy). Ceiling management is done when a decision is made – before the action is taken (what is planned) and the precise cost of the action is

known. Cost documentation takes place as soon as precise costs are known (actuals), which is usually after the action has taken place.

For example, a contract is issued before any work takes place, and thus must be an estimate, expressed in the contract as a “Not to Exceed” amount. The “Not to Exceed” amount is recorded as an obligation against the FPN ceiling. However, the exact cost of the contract on day two is only known at the end of day two or later - this is the amount that is recorded in the cost documentation (see Chapter 6) for day two. In this example, note that costs for the contract on day two are not recorded against the ceiling again.

6. Both ceiling management and cost documentation are vital and complementary, but one cannot replace the other. Ceiling management allows the FOSC to know, as the case progresses, what funds have been “promised” to parties working alongside the FOSC on removal. Cost documentation ensures that the precise amount spent, or exact resources used are accurately recorded as soon as they are known, so they can be billed to the responsible party at a later date.
7. **POLLUTION REPORTS (POLREPS) AND FPN MANAGEMENT.** All POLREPs and other messages related to an incident where the Fund has been accessed shall include the OSC, NPFC, FINCEN, and cognizant MLC contracting branch as info addressees, in addition to current reporting requirements.
 - a. Upon notification by the OSC that no funding has been expended against an FPN for response/removal, the FOSC cancels the FPN via CANAPS and the ceiling amount will be reduced to zero. If canceled FPNs currently exist at a district, the canceled numbers shall not be reissued.
 - b. The FOSC ensures that obligations from the Fund remain within the ceiling and, if necessary, promptly requests increased ceiling through CANAPS.

B. **CG-5136F - CEILING MANAGEMENT AND INCIDENT OBLIGATION LOG**

1. **General Comments:** This form was designed to assist the FOSC in monitoring the Authorized Project Ceiling and compute Cumulative Obligations against an FPN during an incident. It can also be used to provide the amount of ceiling remaining at any point in the incident. The FOSC must use it or a similar, local obligation log already developed and in use by the unit. No other standard obligation log or form has been promulgated Coast Guard wide. This form was also designed to comply with the broad standards included in current contracting and accounting requirements.
2. Use this form to record changes to the ceiling and obligations the FOSC incurred during an entire spill. It is not a daily form. Enter obligations as the FOSC orders the actions taken. If more than one page is needed, continue on as many pages as necessary until the response is over, and no more funds or resources are being used.
 - a. **CEILING CHANGES:** Enter the date, and the amount of the increase or decrease obtained through CANAPS. Record the Approved Project Ceiling at the top/right of the form, and report on the next POLREP. The computerized form will compute the New Approved Ceiling and enter it in all appropriate blocks

- b. CODES: Cases for Type I Obligations are shown in the left column, Type II obligations are shown in the right column. Use whichever applies.
- c. DESCRIPTION: For a Type I Obligation, include the Document Control Number (DCN) of the obligation. For a Type II Obligation of more than one day, note the period of time the obligation covers. If the FOSC prefers to minimize entering a large number of small obligations (such as local purchases, TONOs, etc.) on this form, enter the estimated amount for the type of obligation, and then record the individual entries on the appropriate worksheet. (Worksheet description/instructions follow this page.)
- d. CODE: Note appropriate code on form.
- e. OBLIGATED: List obligations incurred.
- f. CUMULATIVE OBLIGATIONS: Sum all the obligations entered to date for the incident. Report along with the Approved Project Ceiling.
- g. CEILING REMAINING: To compute the Ceiling Remaining, subtract Cumulative Obligations from the Approved Project Ceiling. This is how much is available should the FOSC need to order additional actions to respond to the incident.

C. DAILY RECORD WORKSHEETS (VARIOUS).

1. This is a simple worksheet with four variations, depending on the FOSC's activities. Its use is entirely optional; experience over many years has demonstrated the usefulness of this kind of log. FOSCs are encouraged to use this whenever they want to know what is left on a contract.
2. When an obligation is approved and signed by the FOSC, it is recorded on CG-5136F. This amount is then entered on the worksheet in the blank labeled "Contract Amount", "Removal Authorization Amount", or "Obligated Amount".
3. As costs are reported by the contractor, TONOs issued, or small purchases made, record each item and the date it occurred on a separate line. Use the far right column to monitor how much of the "Obligation" remains. If that figure approaches zero before the FOSC is finished with the removal, then make another Obligation and record on the CG-5136F (ensuring there's enough Approved Project Ceiling), and add the increase onto the existing worksheet or start a new worksheet.
4. For this worksheet to serve its intended purpose, the only thing the FOSC must do is **record the activity as it happens**.
5. An advantage of this worksheet is that it does not have to be "totaled" every day to provide "Total Cumulative Obligations" for the POLREP. Attentive scanning by the FOSC will ensure that every necessary entry has been made, and that total entries do not exceed the "Obligated Amount." Remember - the "Obligated Amount" has already been recorded on the CG-5136F, and thus reported in the "Total Cumulative Obligations" for the incident.

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Chapter 3

DAILY RECORD WORKSHEET - REMOVAL AUTHORIZATION

This optional worksheet is to help the OSC keep track of costs covered by Removal Authorizations With other Federal Agencies, States, or Indian Tribes.

OSC: _____
Removal Authorization With: _____

FPN: _____
Removal Authorization _____
Amount: _____
(Record here and on Ceiling Management Form CG5136F when Authorization Issued)

DESCRIPTION

DATE

COST
REPORTED BY
AGENCY

DOLLARS
REMAINING ON
AUTHORIZATION

FOR PAPER FORM
DATA FOR NEXT PAGE:

This Form is Available on EXCEL 2.2 for the Macintosh and EXCEL 3.0 for MS/DOS.

This optional worksheet is to help the OSC keep track of costs incurred in an Obligation that has already been logged against the Approved Ceiling

FPN: _____
Obligation Amount: _____

DESCRIPTION	DATE	COST REPORTED	DOLLARS REMAINING ON AUTHORIZATION
-------------	------	------------------	--

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

This Form is Available on EXCEL 2.2 for the Macintosh and EXCEL 3.0 for MS/DOS.

DAILY RECORD WORKSHEET - TRAVEL AND RESERVE ORDERS ISSUED

This optional worksheet is to help the OSC keep track of TONOS issued and their estimated amounts, Compared with the amount obligated against the authorized Ceiling.

OSC _____

FPN _____

Travel Authorized For:

Obligation Amount _____

(Record here and on Ceiling Management Form CG5136F when Travel Authorized)

LAST NAME, INITIAL, RANK

TONO

DATE _____

ESTIMATED
COST

DOLLARS
REMAINING
ON
OBLIGATION

A grid of 20 gray rectangular blocks arranged in 4 rows and 5 columns, representing a 20-item test.

FOR PAPER FORM
DATA FOR NEXT PAGE:

This Form is Available on EXCEL 2.2 for the Macintosh and EXCEL 3.0 for MS/DOS.

D. CG-5136F-1 - CEILING MANAGEMENT AND INCIDENT OBLIGATION LOG (SHORT FORM)

1. GENERAL COMMENTS: This simplified form was designed to assist the FOSC in monitoring the authorized project ceiling and compute cumulative obligations against an FPN during a Level I spill. It will provide the amount of the authorized project ceiling remaining at any point in the incident. In addition, it includes a section the FOSC may use to track the “draw down” of obligations such as contracts or removal authorizations, the same function served as the worksheets discussed earlier. The FOSC may use this form or a similar local obligation log already developed and in use by the unit. No standard obligation log or form has been promulgated Coast Guard wide. This form was designed to comply with the broad standards included in current contracting and accounting requirements.
 - a. FOSCs are advised to use this only for Level I cases - use in more complicated cases will require more documentation than the regular CG-5136F.
2. THIS IS A DAILY FORM. Use the form entitled, “Ceiling Changes,” to record changes to the ceiling and the form entitled, “Obligations Against Ceiling,” to record obligations the FOSC incurred each day. Enter obligations as the FOSC orders the actions taken, then record the obligation in the bottom part of the form entitled, “Daily Costs Summary.”
 - a. FORM LIMITATIONS: This form can accept up to two ceiling increases, two contracts, two Pollution Removal Funding Authorizations (PRFA), and two Coast Guard units (including the FOSC) over the duration of the spill. If more than one page is needed each day to track this activity, then the FOSC should use the standard CG-5136F and worksheets, as needed.
 - b. CEILING CHANGES: Enter the date, and the amount of the increase or decrease obtained through CANAPS. Record the approved project ceiling at the top/right of the form, and report on the next POLREP. The computerized form will compute the new approved ceiling and enter it in all appropriate blocks
 - c. OBLIGATIONS AGAINST CEILING: Enter who the obligation is to and what it’s for, and include the Document Control Number (DCN) of the obligation. For “Government Personnel” and “Government Equipment” enter the unit’s name; if the obligation is for more than one day, note the period of time the obligation covers. Finally, enter the respective identity and obligation amount under the “Daily Costs Summary.”
 - d. CUMULATIVE OBLIGATIONS: Sum all the obligations entered so far for the incident, and report along with the approved project ceiling.
 - e. CEILING REMAINING: To compute the ceiling remaining, subtract cumulative obligations from the approved project ceiling. This is how much is available should the FOSC need to order additional action to respond to an incident.
 - f. DAILY COSTS SUMMARY: This section is designed to give the FOSC a quick, snapshot view of how obligations are drawn down as the case progresses; and requires daily updating. Each day, record the daily reported costs (pulled from daily resource report sheets), and add to the previous day’s cumulative total. The resulting “cumulative total” for the project, when compared to the “obligation,” provides the FOSC with a quick review of whether the costs for individual obligations are close to or exceeding the “obligation” against the approved project ceiling.

DEPARTMENT OF TRANSPORTATION U.S. Coast Guard CG 5136F-1 (01-93)	POLLUTION INCIDENT DAILY RESOURCE REPORT (Continued)	CEILING MANAGEMENT & INCIDENT OBLIGATION LOG SHORT FORM (RCN-16451-1)
DATE: _____ FOSC: _____ FEDERAL PROJECT NUMBER: _____ APPROVED PROJECT CEILING _____		(REPORT ON POLREP)

C. DAILY COSTS SUMMARY

CONTRACTS	OBLIGATION	TODAY'S COSTS	PREVIOUS DAY'S CUMULATIVE TOTAL	CUMULATIVE TOTAL FOR PROJECT
NAME:				
NAME:				
REMOVAL AUTHORIZATIONS				
NAME:				
NAME:				
TRAVEL/RESERVE ORDERS				
ORG:				
ORG:				
PURCHASE				
ITEM:				
ITEM:				
GOVERNMENT PERSONNEL				
ORG:				
ORG:				
GOVERNMENT EQUIPMENT				
ORG:				
ORG:				
TOTALS				

This Form is Available on EXCEL 2.2 for the Macintosh and EXCEL 3.0 for MS/DOS.

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Chapter 2

THREE LEVELS OF RESPONSE

&

DOCUMENTATION FLOW

CHAPTER 2 - LEVELS OF CASES & DOCUMENTATION FLOW

- A. Based on historical data, a three level system was designed to help determine the complexity of a case and its required resource documentation. Some factors for determining the level of a spill are given below. The FOSC is considered to be the best judge of the factors involved in an event and is expected to select the level of documentation appropriate for the circumstances.

1. Level I - Routine:

Routine incidents represent approximately 85% of all oil incidents. A routine incident is one where:

- a. Total removal costs to the government will not exceed \$50,000;
- b. Removal activities will probably be completed within one to two weeks;
- c. Removal activities are localized;
- d. Primarily unit resources are involved.

Documentation from all resources is submitted to the FOSC at completion of removal activities.

2. Level II - Moderately Complex:

Level II cases represent 10-15% of all oil incidents. A moderately complex incident is one where:

- a. Total removal costs are between \$50,000 and \$200,000;
- b. Removal activities take place in several locations;
- c. There are several external resources such as a strike team, a state agency, and other government units involved; and
- d. Removal activities will take longer than two weeks to complete.

Documentation from all resources is submitted to the FOSC as often as practical (daily if possible) until final removal activities are completed.

3. Level III - Significantly Complex:

Level III cases typically represent less than 5% of all oil incidents. A significantly complex incident is one where:

- a. Total removal costs are greater than \$200,000;
- b. Removal activities involve numerous contractors;
- c. Removal activities take place at several locations; and
- d. As in Level II, there are several external resources involved.

Documentation is submitted as in Level II.

DOCUMENTATION FLOW - FOR ALL LEVELS

B. FOSC ACTIONS:

1. Responsibilities/Document Flow:

- a. Include removal ceiling information in each POLREP for:
 - 1. The Approved Project Ceiling; and
 - 2. Total Cumulative Obligations against the ceiling (See Chapter 1).
- b. Complete the Incident Report when removal activities are finished (See Chapter 5).
- c. Complete the Daily Resource Report (Dailies) covering unit resources involved in removal activities (See Chapter 6).
- d. Collect Daily Resource Reports and official records (i.e., aircraft blue sheets and cutter navigation logs) from other Coast Guard units.
- e. Issue "Pollution Removal Funding Authorizations" (PRFA) to other government agencies for removal activities (See Chapter 8).
- f. Review the SF-1080/1081 and Daily Resource Reports submitted by other government agencies, and certify that services were authorized and completed. (See Chapter 8). Documentation should be provided that supports a clear audit trail for reimbursement. The FOSC should send this documentation to the NPFC where it will be reviewed for continuity and propriety. The NPFC may return incomplete submittals to other government agencies.
- g. Review contractor invoices against Daily Resource Reports, and certify that services were authorized and completed. The FOSC:
 - (1) Sends the "original" invoice with daily reports to the appropriate contracting officer (MLCLANT or MLCPAC);
 - (2) Sends a copy of certified invoice to the NPFC (**Do not send contractor dailies to the NPFC**); and
 - (3) Keeps a copy for the unit's file.

The FOSC is not required to validate the invoice(s) against the BOA to verify personnel, equipment, etc.

- h. Resolve any discrepancies between government agencies and contractors prior to submitting documentation.
- i. Consolidate information and submit a Financial Summary Report to the NPFC (See Chapter 4).

2. Ceiling Management Requirements:
 - a. For Ceiling Management, use CG Form CG-5136F, CG-5136F-1, or a local log.
3. Resource Documentation Requirements:
 - a. CG Form CG-5136A through 5136E

C. CONTRACTOR ACTIONS:

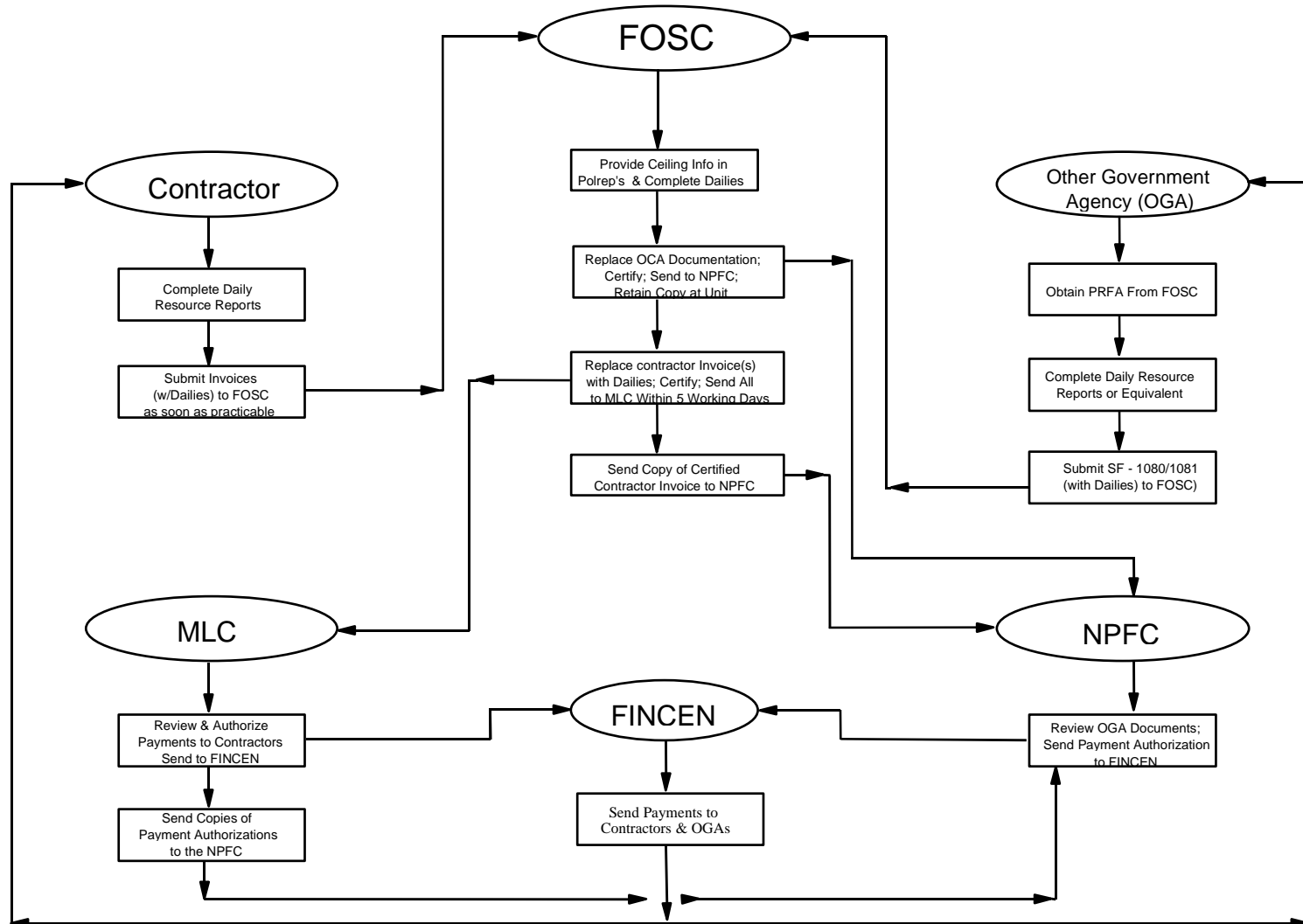
1. Responsibilities/Document Flow:
 - a. Complete Daily Resource Reports for removal activities.
 - b. Prepare an invoice supported by Daily Resource Reports upon completion of removal activities or in at least 30 day periods (for long term removal activities) to the FOSC.
2. Resource Documentation Requirements:
 - a. Use CG-5136E (1-4).
 - b. Use in-house invoices to bill for removal activities prepared from the forms mentioned above.

D. OTHER GOVERNMENT AGENCIES ACTIONS:

1. Responsibilities/Document Flow:
 - a. Obtain “Pollution Removal Funding Authorization“ (PRFA) from FOSC for removal activities (See Chapter 8).
 - b. Maintain Daily Resource Reports (Dailies) or equivalent forms approved by the NPFC, and submit to the FOSC upon completion of removal activities.
 - c. Government agencies should prepare a SF-1080/1081 based on information gathered from Daily Resource Reports. This task is usually handled by the agency’s accounting office. Documentation should be organized that provides a clear audit trail for reimbursement. (The NPFC may return incomplete submittals to other government agencies for corrective action.)
 - d. Send the SF-1080/1081 with Daily Resource Reports as required in the PRFA within 30 days after completion of removal activities to the FOSC.
 - e. Identify a point of contact on resource documentation for discrepancy resolution.
2. Resource Documentation Requirements:
 - a. Use one of the following: CG-5136A-E, or another equivalent form approved by the NPFC.
 - b. Government agencies should use SF-1080/1081 to request reimbursement for removal costs, attaching copies of Daily Resource Reports.

Documentation Flow

The following flowchart shows the documentation flow for Levels I, II, and III incidents. See text in preceding pages for detailed information.



Note: LEVEL 1 documentation should be submitted at the completion of removal activities.
LEVEL II and II documentation should be submitted as soon as practicable (at least in 30 day cycles)

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Chapter 3

METHODS OF DOCUMENTATION

CHAPTER 3 - METHODS OF DOCUMENTATION

A. THERE ARE TWO METHODS OF DOCUMENTING COSTS:

1. The Pollution Incident Daily Resource Reporting System, as outlined in this guide, or
2. A NPFC Approved Alternate Record Keeping System.

B. POLLUTION INCIDENT DAILY RESOURCE REPORTING SYSTEM

1. This is a series of forms, instructions, and submission schedules used to document costs associated with removal activities under OPA. It is based on the use of standard rates.
2. Contractors - use rates in the Basic Ordering Agreement or as agreed to with a contracting Officer .
3. Coast Guard units - use standard rates found in Commandant Instruction 7310.1 (Series).
4. Other Government agencies - may have a publication listing standard rates to be used for all of their resources. The agency should provide this to the FOSC, if possible.

C. AN APPROVED ALTERNATE RECORD KEEPING SYSTEM FOR FEDERAL STATES AND OTHER AGENCIES

1. An existing, alternate system for documenting activities and costs associated with removal under OPA. Alternative systems will be approved by the NPFC on a case-by-case basis. Proposed systems will be addressed by the NPFC in a timely fashion.
2. Alternative systems are generally preexisting systems designed by government agencies which do not use standard rates.

D. Resource documentation identifies costs as personnel, equipment, or services. It also includes brief descriptions of actions taken and their justification. Original documentation is preferred for cost recovery, and should not be retyped, even when handwritten.

E. Alternate systems must be approved by NPFC prior to submitting forms for a specific incident.

F. The NPFC will investigate the best method of interfacing with Oracle as soon as all units have transferred to SWSIII.

Chapter 4
FOSC'S FINANCIAL SUMMARY REPORT

CHAPTER 4 - FOSC'S FINANCIAL SUMMARY REPORT

- A. **Financial Summary Report**. This report consists of several components that address all the necessary information required for cost recovery. This report should be **submitted within 120 days upon completion of final removal activities**. There is “**no cover letter required**” for this report, if the following components are enclosed in the order listed.
1. **Incident Report & Transmittal** - This is considered the cover letter for the report. The FOSC signs the bottom of this form ensuring all applicable enclosures are attached. See Chapter 5 of this guide for more detailed information.
 2. **FOSC Pollution Incident Daily Resource Reports** - If other Coast Guard resources are used (e.g. air station, small boat units), these units should provide copies of the official records/logs (CG-4377: aircraft flight records, cutter logs, etc.) to the FOSC. The FOSC is ultimately responsible for obtaining these supporting documents as part of the Financial Summary Report.
 3. **Copy of Certified Contractor Invoices** - If the contractor has not submitted all the invoices, submit the Financial Summary Report with the exceptions noted. Forward copies of the certified invoices when they are received. **Send the original certified invoices (with Daily Resource Reports) to the respective Contracting Officer. Do not send the contractor's dailies to the NPFC.**
 4. **Other Government Agencies Resource Documentation** - When a Federal Agency is involved, this agency should submit an SF-1080/1081 with invoices, Daily Resource Reports, and Pollution Removal Funding Authorization (PRFA) to the FOSC. If the agency has not submitted the SF-1080/1081, submit the Financial Summary Report with the PRFA. The SF-1080/1081 and supporting documentation should be forwarded when received.
 5. **Out-of-pocket expenses** - If the unit incurred any out-of-pocket expenses, these expenses must be substantiated by attached documentation providing a clear audit trail, and marked as an “Out of Pocket Expense.”
- *NOTE:** If a case is expected to last for several months, an interim report should be **submitted at 30 day intervals**. Each interim report should contain all original documentation up to the date being submitted and in the format specified above. However, submissions from EPA are required six months from initiation of the removal action and every six months thereafter until site completion. The FOSC must assemble an interim cost documentation package and forward copies to the CFMC and NPFC. The cost documentation package should contain all of the elements described in this document.

- B. **Abbreviated FOSC Financial Report.** For incidents with no identifiable responsible party (RP) and costs do not exceed \$25,000, in lieu of the regular report required above, FOSCs can file an Abbreviated Financial Report.

1. This report format cannot be used if:
 - a. There is an identified RP; or
 - b. The total cost of the case exceeds \$25,000; or,
 - c. the response was funded by CERCLA (a CPN).
2. The content of the Abbreviated Financial Report is as follows.

Incident Summary

This section of the Abbreviated Financial report provides a “thumbnail” summary of the response, including the date and location of the response.

Personnel

This section summarizes the personnel employed during the response. It includes the pay grade and total hours worked by each person.

Personnel hours are reported in half-hours, do not track time to any finer level of detail. Costs or totals do not have to be provided.

Equipment

This section summarizes the equipment employed during the response. It includes a description and identifying information (license plate number, GSA vehicle type code, tail number etc.) and total hours it was operated.

Equipment hours are reported in half-hours, do not track time any finer level of detail. Costs or totals do not have to be provided.

Obligations

This section summarizes the obligations made during the response -- Contractors, PRFAs, Purchases, etc. It includes the type of obligation, the name of the vendor, the Document Control Number (DCN) assigned the amount of the obligation the estimated cost is sufficient) and a short description.

3. For Coast Guard FOSC's, NPFC will use DAFIS, contacts with the cognizant contracting officers and finance centers to confirm actual paid amounts. For EPA FOSC's, a SCORPIOS financial summary should be provided. With this information, the NPFC Case Officer will calculate the total cost for the incident. No further financial report is required.

Incident Summary:								
On 02JAN01 oil was discovered in the NW cover of No-Name Harbor, AK.								
No RP could be located.								
Personnel:								
02	6 Hours							
E5	6 Hours							
Equipment:								
41 Ft UTB	2 Hours							
Lt. Truck (GSA: 4100)	1 Day							
Lt. Truck (GSA: 4100)	50 Miles							
Obligations:								
Contractor	Riedel-Peterson	24	95	23	5	H	YE 012	\$2,023.14
BOA OSRO								
PRFA	State of Alaska	28	95	33	5	H	YE 013	\$500.00
Assisted in Response								
Purchase	Spill Supplies Inc	23	95	33	5	H	YE 014	\$75.00
4 sample kits								
Analysis	USCG Marine Safety Lab						none	\$600.00
6 samples								

Example of an Abbreviated Financial Report

4. Forwarding the Report. The Abbreviated Financial Report may be faxed, mailed, or e-mailed to the NPFC Case Officer, or included in the final incident POLREP.

Chapter 5
POLLUTION INCIDENT REPORT
AND
TRANSMITTAL

CHAPTER 5 - INCIDENT REPORT AND TRANSMITTAL

- A. The Incident Report serves two purposes: (1) it provides necessary case-related information on the pollution incident, and (2) it serves as a transmittal form to forward the FOSC's Financial Summary Report to the NPFC. The FOSC should prepare and submit this report and appropriate enclosures within 120 days after completion of removal activities.

SUMMARY

Instructions on completing Page 1

1. **Date:** Insert the date report is completed.
2. **From:** Insert the unit's name.
3. **To:** Director, National Pollution Funds Center.
4. **Subj:** Insert the FPN/CPN.

Incident Information

5. **FPN/CPN:** Insert the Federal Project Number or CERCLA Project Number.
6. **MISLE Information:** Enter the "MC" and "MV" numbers.
7. **Date of Incident:** Insert the date the incident occurred, was reported, or discovered.
8. **Date OPA/CERCLA Action Started:** Insert the date unit commenced operations.
9. **Date OPA/CERCLA Actions Completed:** Insert the date unit concluded removal operations.
10. **Location of Incident:** Provide the location of the incident, for example, insert the Saint Lawrence River, off Alexandria Bay, New York.
11. **Material Involved:** Insert the type of oil(s) or hazardous substance(s) discharged or that posed a substantial threat of discharge.
12. **Quantity Discharged:** Insert the amount of oil or hazardous substance discharged (best estimate).
13. **Was There A Substantial Threat:** Check the appropriate block.
14. **Water or Resource Affected:** Enter body of water affected by the discharge.
15. **Primary Unit Contact and phone number:** Insert the name of person designated with the responsibility to complete documentation.

Fund Information

16. **Total Authorized Ceiling:** Insert the dollar amount of the final removal ceiling for this incident.
17. **Total Coast Guard Costs:** Insert the total dollar amount of all Coast Guard costs.
18. **Total Contractor Costs:** Insert the total dollar amount of all contractor costs.
19. **Total OGA Costs:** Insert the total dollar amount of all other government agencies' costs.

Source Designation

20. **Has Source Been Identified:** Check the appropriate block.
21. **Has Source Been Designated:** Check the appropriate block.

Signature Block

22. **Submitted By:** Signature of person completing report.
23. **Approved By:** Signature of Federal On-Scene Coordinator or his designated representative.

Enclosures

24. **Complete as appropriate:** List all other applicable enclosures attached to the report.

Incident Report and Transmittal

Page 1

Date: _____

From: _____

To: Director, National Pollution Funds Center

Subj: Forwarding of Financial Summary Report for FPN/CPN: _____

Incident Information:

Federal Project No. / CERCLA Case No.: _____

MISLE Info: MC _____; MV _____

Date of Incident: _____ Date OPA/CERCLA Actions started: _____

Date OPA/CERCLA Actions completed: _____

Location of Incident: _____

Material Involved: _____ Quantity Discharged: _____

Was there a Substantial Threat? ☐ Yes ☐ No

Water or Resource Affected: _____

(Primary Unit Contact) _____ (Telephone No) _____

Fund Information

Total Authorized Ceiling: \$ _____

Total Coast Guard Costs: \$ _____

Total Contractor Costs: \$ _____

Total OGA Costs: \$ _____

Source Designation InformationHas source been identified? ☐ Yes ☐ No If Yes, attach "Page 2 Source Information"Has source been designated? ☐ Yes ☐ No***FOSC's Approval***

Submitted By: _____

Approved By: _____

(FOSC's Signature or Designated Rep)

Enclosures:☐ Incident Report (Page 2)☐ _____
☐ _____
☐ _____
☐ _____
☐ _____
☐ _____
☐ _____

B. HOW TO COMPLETE PAGE 2 - SOURCE INFORMATION

1. **Identification - Vessel.** Complete this section when the source of the discharge is a vessel.
Vessel Name: Insert the name of the vessel involved in an incident.
Flag/Nationality: Insert the legal flag of the vessel involved.
Official Number/Call Sign/State Number: Insert the official number, call sign, or the state number of a vessel involved in an incident.
Gross Tons: Insert the gross tonnage of a vessel (if applicable).
Home Port: Insert the official home port of the vessel.
Type Of Vessel: Insert the type of vessel (e.g., fishing vessel, tank vessel, freight vessel, or pleasure craft).
Master's Name: Insert the name of the master of the vessel, or on smaller vessels, the name of the person operating the vessel (if applicable).
Designated As A Source: If the vessel has been designated as a source with notification given to the appropriate responsible parties, check yes.
U.S. Agent: For commercial vessels, having an agent in port, insert the name of the agency.
Address: Insert the address of the local agent.
Contact: Insert the name of the contact at the U.S. agency office.
2. **Identification - Facility.** Complete this section when the source of the discharge is a facility.
Facility Name: Insert the complete legal name for the facility (e.g., ABC Facility at Bayway, N.J.).
Facility Address: Insert the mailing street address of the facility .
Type Of Facility: Insert the type of facility (i.e., tank storage, tank truck, gas station, or private home).
Designated As Source: Check the appropriate block.
3. **Responsible Parties.** (Owner, Operator, Insurance Company, and Other Parties may have entries in each of the categories listed below)
Company Name: Insert the name of the company that owns, operates, or insures the facility or vessel. If the owner is a private individual, insert their name.
Company Address: Insert the address of record for the owner, operator, or insurer; try to obtain street address.
Contact Name: Insert the name of the person at the company with whom you have made contact.
Contact Phone Number: Insert the contact person's phone number.
Notified Of Designation: If the owner, operator, or insurer was notified that the designation of his facility or vessel is a source, check yes.
Date Notified: Insert the date of the letter providing notification.
Accepted Designation: If the owner, operator, or insurer formally accepted designation as a source, check yes. If the owner either rejected designation, or simply did not reply to designation, check no.
Rejected Designation: If the owner, operator, or insurer formally rejected designation as a source, check yes. If the owner either accepted designation or simply did not reply to designation, check no.
Advertised: If the owner, operator, or insurer advertised in accordance with instructions given to him in the designation letter, check yes. If the owner did not advertise, or if the advertisement was not in accordance with the instructions given, check no. Provide a copy of advertisement.

Incident Report
Page 2

Source Information

Identification - Vessels

Vessel Name _____	Flag / Nationality _____
Official Number/ Call Sign / State Number _____	Gross Tons _____
Home Port _____	Type of Vessel _____
Masters Name _____	Designated as Source? ____ Yes ____ No
U.S. Agent _____	
Address _____	
Contact _____	
Phone _____	

Identification - Facility

Facility Name: _____	
Facility Address: _____	
Type of Facility: _____	Designated as Source? ____ Yes ____ No

Responsible Parties

Owner	Insurance Company
Company Name _____	Company Name _____
Company Address _____	Company Address _____
Contact Name _____	Contact Name _____
Contact Phone _____	Contact Phone _____
Notified of Designation: ____ Yes ____ No	Notified of Designation: ____ Yes ____ No
Date Notified _____	Date Notified _____
Accepted Designation? ____ Yes ____ No	Accepted Designation? ____ Yes ____ No
Rejected Designation? ____ Yes ____ No	Rejected Designation? ____ Yes ____ No
Advertised? ____ Yes ____ No	Advertised? ____ Yes ____ No
Operator	Other
Company Name _____	Company Name _____
Company Address _____	Company Address _____
Contact Name _____	Contact Name _____
Contact Phone _____	Contact Phone _____
Notified of Designation: ____ Yes ____ No	Notified of Designation: ____ Yes ____ No
Date Notified _____	Date Notified _____
Accepted Designation? ____ Yes ____ No	Accepted Designation? ____ Yes ____ No
Rejected Designation? ____ Yes ____ No	Rejected Designation? ____ Yes ____ No
Advertised? ____ Yes ____ No	Advertised? ____ Yes ____ No

Attach Copies of all designation letters and any other related correspondence
(Local Reproduction 01-93)

C. HOW TO COMPLETE PAGE 3 - CONTRACTORS

1. Complete one page for each contractor involved in the pollution incident. Attach copy of certified contractor's invoice.
 - a. **Company:** List the name of the company that was hired to assist and operate in removal activities under the direction of the FOSC.
 - b. **Address:** List the formal address of the company.
 - c. **Contact:** Provide the name of the person with whom the FOSC or staff dealt with on-scene.
 - d. **Telephone:** Provide the contact person's telephone number.
 - e. **Authorized Ceiling Amount:** Provide the total ceiling amount the FOSC authorized for the contractor's activity.
 - f. **Contract Number:** This is the purchase order number (DCN) assigned for the specific job under a BOA Contract (i.e. 24/94/84/4/H/XN/024). It is not the BOA contract number.
 - g. **Primary Function:** Provide a brief description of the activities this contractor provided. For example: "conducted general cleanup operations." An example of one that might be somewhat different would be "provided disposal services in accordance with RCRA." This section does not need to be completed for subcontractors, only for primary contractors.

List Contractors that
assisted in Removal Operations
under the direction of the PreDesignated Federal On-Scene Coordinator.
Duplicate and enumerate for multiple contractors.

Company:	_____
Address:	_____ _____
Contact:	
Telephone:	_____
Authorized Ceiling Amount:	_____
Contract No:	_____
	Attach copy of Certified Contractor's Invoice(s)
Primary Function	_____ _____ _____ _____ _____

(Local Reproduction 01-93)

D. HOW TO COMPLETE PAGE 4 - OTHER GOVERNMENT AGENCIES

- 1.** Complete one page for each agency involved in the pollution incident. Attach copies of all Pollution Removal Funding Authorizations.
 - a. Agency:** Provide the name of the agencies involved. For example, U.S. Coast Guard; U.S. Environmental Protection Agency; Commonwealth of Massachusetts, Department of Environmental Protection, etc.
 - b. Unit:** Provide the particular part or subunit that was involved in the operations. For example, Station Alexandria, Region III Emergency Response Team, Bayonne State Response Unit, etc.
 - c. Address:** Provide the address of the unit responding.
 - d. Contact:** Provide the name of the person with whom the FOSC or his staff dealt with at that agency.
 - e. Telephone:** Provide the telephone number of the contact.
 - f. Authorized Ceiling Amount:** Insert the total ceiling authorized to this agency for its activities in removal.
 - g. Comments:** Provide explanatory comments, as necessary, so that the case team and subsequent parties involved understand the relationship of this agency to the removal effort.

[illegible]

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E. HOW TO COMPLETE PAGE 5 - KEY PARTIES

- 1.** This section is provided so that other persons, who did not work directly for the FOSC, but were involved in removal efforts can be identified. Examples of this type of entity would be witnesses to the removal effort; state and local agencies that assisted, but did not request funding; and private individuals or voluntary organizations that assisted, and did not request funding. Use as many pages as required.
 - a. Person/Agency/Company:** Provide the appropriate entry.
 - b. Address:** Provide the address of the person/agency/company noted.
 - c. Contact:** For an agency or company, provide the name of the person with whom the FOSC or his staff dealt with during the incident.
 - d. Telephone:** Provide the contact person's number.
 - e. Relationship To Case:** Describe what effect this person had on the removal efforts, and what the relationship of this person/agency/company is to the removal activity.

List other person(s) or companies that are important to the case and not listed elsewhere.

Duplicate and enumerate for multiple key parties.

Person / Agency /
Company:

Address:

Contact:

Telephone:

Relationship to
the case:

Person / Agency /
Company:

Address:

Contact:

Telephone:

Relationship to
the case:

Person / Agency /
Company:

Address:

Contact:

Telephone:

Relationship to the case:

(Local Reproduction 01-93)

Chapter 6

***POLLUTION INCIDENT
DAILY RESOURCE REPORTS***

CHAPTER 6 - POLLUTION INCIDENT DAILY RESOURCE REPORT CG-5136A GOVERNMENT SUMMARY SHEET

- A. This form summarizes all personnel, equipment, and other resources used during the removal activities of each incident. Each Coast Guard or EPA unit must complete their own documentation. All agencies being funded by a PRFA must complete these forms.
1. **Level I cases:** All parties involved must submit documentation to the FOSC at the completion of removal activities.
 2. **Level II & III cases:** All parties involved must submit documentation to the FOSC as often as practical until removal activities are completed (at least in 30 day cycles).
- B. **HOW TO COMPLETE FORM:**
1. **Report Type (Interim/Final):** If the submission does not include all costs associated with the incident, check the interim report, otherwise, if the submission is the final submission of resource documentation, check the final report.
 2. **OPA/CERCLA/NRDA:** Check the one that applies to the incident.
 3. **(Incident Data) FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
 4. **Date:** The date of the submission.
 5. **Period Covered:** The period (dates) for which resource documentation is being submitted.
 6. **Agency Reporting:** The agency submitting documentation
 7. **Unit Reporting:** The CG Marine Safety Office or EPA Regional Office collecting resource documentation.
 8. **Description of Activities:** Brief description of removal activities performed, and the objective of each activity. If more space is required, attach additional pages.
 9. **Reports Attached:** This is a number reflecting how many of each form is completed and attached.
 10. **Key Parties:** Include information for key parties authorized by the FOSC who can provide information on resource documentation. This could include the FOSC's representative, persons authorized by the FOSC to supervise on-site operations, other government agency personnel, and persons preparing cost documentation (e.g., storekeeper, accounting clerk, etc.).

C. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136B GOVERNMENT PERSONNEL

This form should be completed for government personnel costs incurred for each day of removal activity.

How to complete this form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** The date that costs are reported.
3. **Parent Unit:** The parent unit of the party completing the form. The command for CG reports (i.e., MSO Hampton Roads, Station Portsmouth) or the regional office, division and field office for EPA (i.e., Region X, Emergency Response Division, Portland Field Office).
4. **FOSC or Representative/Lead Trustee Signature:** Certification by the FOSC. The FOSC certifies that the personnel listed were authorized for the date being reported.

Government Personnel

Supply the following information for each person involved in removal activities.

5. **Name:** First and last names of the government personnel involved in removal activities.
6. **Pay Grade/Labor Category:** Pay grade or labor category of the personnel involved in removal activity (i.e., O4, E5, GS12).
7. **Duty:** Specific duty during removal activity (i.e., monitor, driver, FOSC).
8. **Hours:** Actual hours spent performing removal duty.
9. **Standard Rate:** The standard rate for the pay grade/labor category in accordance with OMB Circular A-87. Attach the agency's standard rate table or information presenting the computation and derivation of the rate (may be completed by agency's accounting office). For all Coast Guard equipment and personnel, use COMDTINST 7310.1E, outside government rates only.
10. **Total Cost:** The standard rate multiplied by the hours (may be completed by the agency's accounting office).
11. **Office Use:** Used by NPFC Staff.
12. **Total Personnel Costs For This Date:** The sum of the amounts entered in the total column (may be completed by agency's accounting office).
13. **Remarks:** Any amplifying information considered important by the FOSC for this particular day.

D. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136C GOVERNMENT EQUIPMENT

This form should be completed for government equipment costs incurred for each day of removal activity.

How to complete form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** The date costs are reported.
3. **Parent Unit:** The Parent Unit of the party completing the form. The command for CG reports (i.e., MSO Hampton Roads, Station Portsmouth) or the regional office, division and field office for EPA (i.e., Region X, Emergency Response Division, Portland Field Office).
4. **FOSC or Representative/Lead Trustee Signature:** Certification by the FOSC; the FOSC certifies that the equipment listed was authorized for the date reported.

Government Equipment

Supply the following information for each piece of equipment involved in removal activities.

5. **Item Description:** Description of the equipment used for removal activities.
6. **Rate Basis:** The basis used for charging equipment costs (e.g., hourly, daily, weekly).
7. **# Units:** The number of units for which the equipment was utilized, defined in terms of the rate basis (i.e., number of hours, days, weeks).
8. **Rate/Unit:** The rate charged per unit; attach the agency's standard rate table or a computation showing how the rate was derived (may be completed by agency's accounting office).
9. **Rate Charges:** The rate per unit multiplied by the number of units (may be completed by agency's accounting office).
10. **Non-Rate Charges:** The total charges related to the equipment not charged on a per unit basis (i.e., mileage, fuel, setup/takedown charges) may be completed by agency's accounting office.
11. **Total:** The sum of the Rate Charges and the Non-Rate Charges (may be completed by agency's accounting office).
12. **Office Use:** Used by NPFC Staff.
13. **Total Equipment Costs For This Date:** The sum of the amounts entered in the Total column (may be completed by agency's accounting office).
14. **Remarks:** Any amplifying information considered important by the FOSC for this particular day.

PARENT UNIT _____ FOSC/REP/LEAD TRUSTEE SIGNATURE _____

GOVERNMENT EQUIPMENT

[illegible]

TOTAL EQUIPMENT COSTS FOR THIS DATE _____

REMARKS:

F. POLLUTION INCIDENT DAILY RESOURCE REPORT C CG-5136D
GOVERNMENT PURCHASES/EXPENDABLES/TRAVEL ORDERS/
CONTRACTORS/OTHER AGENCIES

This form should be completed for government purchases and expendables incurred for each day of removal activity. Additionally, the form is used to identify travel orders issued, contractors authorized to perform removal activities, and (for FOSC use) other government agencies involved in removal activities.

How to complete form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** Report the date costs were incurred.
3. **Parent Unit:** The parent unit of the party completing the form, the command for CG reports (i.e., MSO Hampton Roads, Station Portsmouth); or the Regional Office, division and field office for EPA (i.e., Region X, Emergency Response Division, Portland Field Office).
4. **FOSC or Representative/Lead Trustee Signature:** Certification by the FOSC/Lead Trustee. The FOSC certifies that purchases or other items listed were authorized for the date reported.

Purchases/Expendables

Indicate whether purchase orders were completed, how many purchase orders were completed, the number of purchase orders attached, if any. Also, indicate the total purchases/expendables for the date reported. If copies of purchase orders are not attached, complete the remainder of the Purchase/Expendables section.

5. **Description of Item:** Description of item purchased.
6. **Purchase Order Number:** Purchase Order Number issued for the item.
7. **Cost:** The cost of the item purchased.
8. **Office Use:** Used by NPFC Staff.
9. **Total Purchases/Expendables For This Date:** The sum of the items purchased.

Travel Orders

Indicate whether travel orders were issued, the number issued, and copies attached. If copies are not attached, complete the remainder of the travel orders section. Also indicate whether liquidated (i.e., paid) travel claims are attached and if so, how many are attached. If liquidated travel claims are not attached, submit copies when the claims have been liquidated.

10. **Name:** First and last name of traveler.
11. **Travel Order No:** The number assigned to the travel orders.
12. **Issued By:** The agency issuing the travel order.
13. **Estimated Cost:** This is the estimated cost on each individual travel order.
14. **Office Use:** Used by NPFC Staff.

Contractors

Indicate whether contractors were authorized to perform services on the date reported. Only list contractors who are contracted and paid through your agency. If marked YES, complete the following for each authorized contractor.

15. **Name:** Indicate name of company.
16. **P.O./Contract Number:** List the contract number, purchase order number, and delivery order number for this contract.

Other Agencies Involved (For FOSC Use)

Indicate whether other government agencies were authorized to perform removal activities on the date reported. If marked Yes, complete the following information for each agency:

17. **Name:** Agency name.
18. **Agreement Number:** The applicable Pollution Removal Funding Authorization number (FPN, DCN). Attach copies of authorizations used by the other agencies (if not previously submitted).
19. **Office Use:** Used by NPFC Staff.

POLLUTION INCIDENT DAILY RESOURCE REPORT

FPN/CERCLA NUMBER _____ DATE _____

PARENT UNIT _____ FOSC/REP/LEAD TRUSTEE SIGNATURE _____

PURCHASES/EXPENDABLES

Were any purchase orders completed? YES G NO G If yes, how many: _____
If yes, are they attached? YES G NO G If yes, how many: _____

If no, complete information below

DESCRIPTION OF ITEM	PURCHASE ORDER NUMBER	COST	OFFICE

TOTAL COST FOR THIS DATE: _____

TRAVEL ORDERS

Were travel orders issued? YES G NO G If yes, how many: _____
If yes, are copies attached? YES G NO G If no, complete below information
Are the liquidated travel claims attached? YES G NO G If yes, how many: _____
If no, submit when liquidated

NAME (LAST, FIRST)	TRAVEL ORDER NO.	ISSUED BY	EST. COST	OFFICE USE

ESTIMATED TOTAL TRAVEL COST: _____

CONTRACTORS

Are contractor services authorized for this date? YES G NO G If yes, list contractors hired

NAME	P.O./CONTRACTOR NUMBER	OFFICE USE

OTHER AGENCIES INVOLVED

Were agencies authorized to act? YES G NO G (For FOSC or Lead Trustee Use) If yes, list other agencies and attach copy of authorization

NAME	AGREEMENT NUMBER	OFFICE USE

G. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136E
GOVERNMENT SHORT FORM (May be used as a CG-5136 (B-D)).

How to complete form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** The date which costs are reported.
3. **Parent Unit:** The parent unit of the party completing the form. The command for Coast Guard reports (i.e., MSO Hampton Roads, Station Portsmouth) or the Regional Office, division and field office for EPA (i.e., Region X, Emergency Response Division, Portland Field Office).
4. **FOSC or Representative/Lead Trustee Signature:** Certification by the FOSC. The FOSC certifies that the items listed were authorized for the date reported.

Government Personnel Supply the following information for each person involved in removal activities.

5. **Name:** First and last names of government personnel involved in removal activity.
6. **Pay Grade/Labor Category:** Pay grade or labor category of the personnel involved in removal activity
7. **Duty:** Specific duty during removal activity (i.e., monitor, driver, FOSC).
8. **Hours:** Hours spent performing removal duty.
9. **Standard Rate:** The standard rate for the pay grade/labor category in accordance with OMB A-87.
10. **Total Cost:** The standard rate multiplied by the hours.
11. **Office Use:** Used by NPFC Staff.
12. **Total Personnel Costs For This Date:** The sum of the amounts entered in the Total column .
13. **Remarks:** Amplifying information considered important by the FOSC for this particular day.

Government Equipment Supply the following information for each piece of equipment used in removal activities.

14. **Item Description:** Description of the equipment used for removal activities.
15. **Rate Basis:** The basis used for charging equipment costs (i.e., hourly, daily, weekly).
16. **# Units:** The number of units the equipment was used for defined in terms of the rate basis (i.e., number of hours, days, weeks).
17. **Rate/Unit:** The rate charged per unit, attach the agency's standard rate table or a computation showing how the rate was derived.
18. **Rate Charges:** The rate per unit multiplied by the number of units
19. **Non-Rate Charges:** The total charges related to the equipment, not charged on a per unit basis (i.e., mileage, fuel, setup/takedown charges).
20. **Total:** The sum of the rate charges and the non-rate charges
21. **Office Use:** Used by NPFC Staff.
22. **Total Equipment Costs For This Date:** The sum of the amounts entered in the Total column.
23. **Remarks:** Any amplifying information considered important by the FOSC for this particular day.

Purchases/Expendables Indicate the number of purchase orders and copies attach to this form. Also, indicate the total

purchases/expendables for the date reported. If copies of purchase orders are not attached, complete the remainder of the Purchase/Expendables section.

24. **Description of Item:** Description of item purchased.
25. **Purchase Order Number:** Purchase Order Number issued for the item.
26. **Cost:** The cost of the item purchased.
27. **Office Use:** Used by NPFC Staff.
28. **Total Purchases/Expendables For This Date:** The sum of the items purchased.

Travel Orders Indicate whether travel orders were issued, and the number of travel orders attached. If copies are not attached, complete the remainder of the travel orders section. Also indicate the number of liquidated travel claims attached. If the claims are not attached, submit copies when the claims have been liquidated.

29. **Name:** First and last name of traveler.
30. **Travel Order No:** The number assigned to the travel orders.
31. **Issued By:** The agency issuing the travel order.
32. **Estimated Cost:** This is the estimated cost on each individual travel order.
33. **Office Use:** Used by NPFC Staff.

Contractors Indicate whether contractors were authorized to perform services on the date reported. Only list contractors who are contracted and paid through your agency. If marked YES, complete the following for each authorized contractor.

34. **Name:** Indicate name of company.
35. **P.O./Contract Number:** List the contract, purchase order , and delivery order numbers for this contract.

Other Agencies Involved (For FOSC Use) Indicate whether other government agencies were authorized to perform removal activities on the date reported. If marked Yes, complete the following information for each agency:

36. **Name:** Agency name.
37. **Agreement Number:** The applicable Pollution Removal Funding Authorization number (FPN, DCN). Attach copies of authorizations with other agencies (if not previously submitted).

POLLUTION INCIDENT DAILY RESOURCE REPORT

FPN/CERCLA NUMBER _____ DATE _____

PARENT UNIT _____ OSC/REP/LEAD TRUSTEE SIGNATURE _____

PERSONNEL

NAME (LAST, FIRST)	PAY GRADE	DUTY	HOURS	STANDARD RATE	TOTAL	OFFICE USE

Total Cost This Date: _____

EQUIPMENT

ITEM DESCRIPTION	RATE BASIS	# UNITS	RATE/UNIT	RATE CHARGE	NON-RATE CHARGE	TOTAL	OFFICE USE

Total Cost This Date: _____

PURCHASES/EXPENDABLES

Were any purchase orders completed? YES G NO G If yes, how many: _____
 If yes, are they attached? YES G NO G If yes, how many: _____
 If no, complete information below

DESCRIPTION OF ITEM	PURCHASE ORDER NUMBER	COST	OFFICE

Total Cost This Date: _____

TRAVEL ORDERS

Were travel orders issued? YES G NO G If yes, how many: _____
 If yes, are copies attached? YES G NO G If no, complete below information
 Are the liquidated travel claims attached? YES G NO G If yes, how many: _____
 If no, submit when liquidated

NAME (LAST, FIRST)	TRAVEL ORDER NO.	ISSUED BY	EST. COST	OFFICE USE

Estimated Total Travel Cost: _____

CONTRACTORS

Are contractor services authorized for this date? YES G NO G If yes, list contractors hired

NAME	P.O./CONTRACTOR NUMBER	OFFICE USE

OTHER FEDERAL/STATE/LOCAL AGENCIES INVOLVED

(For FOSC or Lead Trustee Use)

Were agencies authorized to act? YES G NO G If yes, list other agencies and attach copy of authorization

NAME	AGREEMENT NUMBER	OFFICE USE

H. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136E-1 **CONTRACTOR PERSONNEL**

This form should be completed for contractor personnel costs incurred for each day of removal activity.

How to complete form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** Report the date costs were incurred.
3. **Contractor:** Name of contractor; indicate if supporting documentation is attached.

Contractor Personnel

Provide the following information for each individual.

4. **CLIN:** The applicable contract line item number.
5. **Name:** First and last names of contract personnel involved in removal activity.
6. **Job Description:** What was the employee's job (i.e., supervisor, equipment operator, laborer). This may require an abbreviation to be entered.
7. **Hours Employed:** The starting and ending times during which the personnel were performing removal activities.
8. **Total Hours:** Hours spent performing removal duty.
9. **Hourly Rate:** The hourly rate of pay for personnel.
10. **Rate Charge:** The number of hours multiplied by the hourly rate of pay.
11. **Per Diem:** Per diem costs incurred by the personnel. This assumes a flat rate per diem is authorized by the contract. Otherwise, per diem costs should be documented as other expenses on the CG-5136E-3 form.
12. **Total Cost:** The sum of the Rate Charge and the Per Diem costs.
13. **Total Personnel Costs For This Date:** The sum of the amount entered in the Total column.
14. **Contractor's Certification:** Contractor's certification of the validity of the information presented.
15. **FOSC/Trustee Signature:** Certification by the FOSC/Lead Trustee. The FOSC certifies that personnel listed were authorized for the date reported. **The FOSC does not certify contract rates or costs.**

POLLUTION INCIDENT DAILY RESOURCE REPORT

FPN/CERCLA NUMBER _____ DATE _____

CONTRACTOR: _____ PO/CONTRACT NO: _____

If information described below is documented separately, in a form or format previously reviewed and found acceptable by the National Pollution Funds Center and the Contracting Officer, this form need not be completed.

CONTRACTOR PERSONNEL

CLIN	NAME (LAST, FIRST)	JOB DESCRIPTION	HOURS FRM TO	TOT HRS	HOURLY RATE	RATE CHARGE	PER DIEM	TOTAL COST

TOTAL PERSONNEL COSTS FOR THIS DATE _____

CONTRACTOR'S CERTIFICATION:

I certify that this report is a true and complete record of the materials, labor, equipment and subcontractors provided by the contractor on the date listed above for the project number cited above:

Contractor's Authorized Representative

ON SCENE COORDINATOR'S/LEAD TRUSTEE'S REVIEW:

I certify that inspection and acceptance of the listed items has been made by me or under my supervision, except as noted herein or on supporting documents.

FOSC/Lead Trustee

I. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136E-2 **CONTRACTOR EQUIPMENT**

This form should be completed for contractor equipment costs incurred for each day of removal activity.

How to complete form:

- 1. FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
- 2. Date:** Report the date costs were incurred.
- 3. Contractor:** Name of contractor; indicate if supporting documentation is attached.

Contractor Equipment

Provide the following information for each piece of equipment used in removal activities.

- 4. CLIN:** The applicable contract line item number.
- 5. Item Description:** Description of the equipment used for removal activities.
- 6. Rate Basis:** The basis used for charging equipment costs (i.e., hourly, daily, weekly).
- 7. Employed From/To:** The period of time equipment was used.
- 8. Units:** The number of units the equipment was used for expressed in terms of the rate basis (i.e., numbers of hours, days, weeks).
- 9. Rate/Unit:** The rate charged per unit.
- 10. Rate Charges:** The rate per unit multiplied by the number of units.
- 11. Non Rate Charges:** Total charges related to the equipment, not charged on a per unit basis (i.e., mileage, fuel, setup/takedown charges).
- 12. Total Cost:** The sum of the Rate Charge and the Non-Rate Charges.
- 13. Total Equipment Costs For This Date:** The sum of the amounts entered in the Total Costs column.
- 14. Contractor's Certification:** Contractor's certification of the validity of the information presented.
- 15. FOSC/Trustee Signature:** Certification by FOSC/Lead Trustee. The FOSC certifies the equipment listed was authorized for the date reported. **The FOSC does not certify contract rates or costs.**

POLLUTION INCIDENT DAILY RESOURCE REPORT

FPN/CERCLA NUMBER _____ DATE _____

CONTRACTOR: _____ PO/CONTRACT NO: _____

If information described below is documented separately, in a form or format previously reviewed and found acceptable by the National Pollution Funds Center and the Contracting Officer, this form need not be completed.

CONTRACTOR EQUIPMENT

CLIN	ITEM DESCRIPTION	RATE BASIS	EMPLOYED FRM	TO	# UNITS	RATE/ UNIT	RATE CHARGES	NON-RATE CHARGES	TOTAL COST

TOTAL EQUIPMENT COSTS FOR THIS DATE _____

CONTRACTOR'S CERTIFICATION:

I certify that this report is a true and complete record of the materials, labor, equipment and subcontractors provided by the contractor on the date listed above for the project number cited above for the project number cited above:

Contractor's Authorized Representative

ON SCENE COORDINATOR'S/LEAD TRUSTEE'S REVIEW:

I certify that inspection and acceptance of the listed items has been made by me or under my supervision, except as noted herein or on supporting documents.

FOSC/Lead Trustee

J. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136E-3
CONTRACTOR/ SUBCONTRACTOR/MATERIALS/OTHER EXPENSES

This form should be completed by the contractor for costs incurred by subcontractors, and for materials and other expenses for each day of removal activities.

How to complete form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** Report the date costs were incurred.
3. **Contractor:** Name of contractor. Indicate if supporting documentation is attached.

Subcontractors

Indicate whether subcontractors were hired. If marked Yes, complete the remainder of the subcontractors section and attach copies of the subcontractor's Daily Resource Reports. Subcontractors should complete CG-5136E (1-3) or CG-5136E-EZ forms as applicable.

4. **CLIN:** The applicable contract line item number.
5. **Subcontractor's Name:** Name of the subcontractor.
6. **Cost:** Costs incurred by the subcontractor for this date.
7. **Admin. Fee:** Fee charged for administering the subcontractor.
8. **Total Cost:** The sum of subcontractor costs and administration costs.
9. **Total Cost Of Subcontractors For This Date:** The sum of the amount entered in the Total Cost column.

Materials Used/Other Expenses

10. **CLIN:** The applicable contract line item number.
11. **Description:** Description of material or item used or purchased.
12. **Units:** Units of material or items used (e.g., pads, rolls, feet, etc.).
13. **Units Used:** Units of material or items used or purchased.
14. **Unit Cost:** Cost per unit.
15. **Total Cost:** Units used multiplied by the Unit Cost.
16. **Total Cost Of Materials Used/Other Expenses For This Date:** The sum of the amount entered in the Total Cost column.
17. **Subcontractor's Name:** Name of the subcontractor.
18. **Contractor's Certification:** Contractor's certification of the validity of the information presented.
19. **FOSC/Trustee Signature:** Certification by FOSC/Lead Trustee. The FOSC certifies that the items listed were authorized for the date reported. **The FOSC does not certify contract rates or costs.**

POLLUTION INCIDENT DAILY RESOURCE REPORT

FPN/CERCLA NUMBER _____ DATE _____

CONTRACTOR: _____ PO/CONTRACTOR NO: _____

If information described below is documented separately, in a form or format previously reviewed and found acceptable by the National Pollution Funds Center and the Contracting Officer, this form need not be completed

SUBCONTRACTORS

Were any subcontractors hired? YES G NO G If yes, list them below and attach subcontractor Daily Reports

CLIN	SUBCONTRACTOR'S NAME	COST	ADMIN FEE	TOTAL COST

TOTAL COST OF SUBCONTRACTORS FOR THIS DATE: _____

MATERIALS USED/OTHER EXPENSES

CLIN	DESCRIPTION	UNITS	UNITS USED	UNIT COST	TOTAL COST

TOTAL COST OF MATERIALS USED/OTHER EXPENSES FOR THIS DATE _____

CONTRACTOR'S CERTIFICATION

I certify that this report is a true and complete record of the materials, labor, equipment and subcontractors provided by the contractor on the date listed above for the project number cited above for the project number cited above:

Contractor's Authorized Representative

ON SCENE COORDINATOR'S/LEAD TRUSTEE'S REVIEW:

I certify that inspection and acceptance of the listed items has been made by me or under my supervision, except as noted herein or on supporting documents.

FOOSC/Lead Trustee

K. POLLUTION INCIDENT DAILY RESOURCE REPORT -- CG-5136E-4
CONTRACTOR SHORT FORM. This can be used in lieu of long forms CG-5136E-(1-3).

How to complete form:

1. **FPN/CERCLA Number:** The FPN or CERCLA case number assigned to the incident.
2. **Date:** Report the date costs were incurred.
3. **Contractor:** Name of contractor; indicate if supporting documentation is attached.

Contractor Personnel Provide the following information for each individual.

4. **CLIN:** The applicable contract line item number.
5. **Name:** First and last names of contractor personnel involved in removal activity.
6. **Job:** What was the employee's job (i.e., supervisor, equipment operator, laborer); this may require an abbreviation to be entered.
7. **Hours Employed:** The starting and ending times during which personnel were performing removal activities.
8. **Total Hours:** Hours spent performing removal duty.
9. **Hourly Rate:** The hourly rate of pay for the personnel.
10. **Rate Charge:** The number of hours multiplied by the hourly rate of pay.
11. **Per Diem:** Per diem costs incurred by the personnel. This assumes a flat rate per diem is authorized by the contract. Otherwise, per diem type costs should be documented as other expenses on the CG-5136E-3 form.
12. **Total Cost:** The sum of the Rate Charge and the Per Diem costs.
13. **Total Personnel Costs For This Date:** The sum of the amount entered in the Total column.

Contractor Equipment Provide the following information for each piece of equipment used in removal activities.

14. **CLIN:** The applicable contract line item number.
15. **Item Description:** Description of the equipment used for removal activities.
16. **Rate Basis:** The basis used for charging equipment costs (i.e., hourly, daily, weekly).
17. **Employed From/To:** The period of time the equipment was used.
18. **Units:** The number of units for which the equipment was utilized expressed in terms of the rate basis (i.e., numbers of hours, days, weeks).
19. **Rate/Unit:** The rate charged per unit.
20. **Rate Charges:** The rate per unit multiplied by the number of units.
21. **Non Rate Charges:** Total charges related to the equipment, not charged on a per unit basis (i.e., mileage, fuel, setup/takedown charges).
22. **Total Cost:** The sum of the Rate Charge and the Non-Rate Charges.
23. **Total Equipment Costs For This Date:** The sum of the amounts entered in the Total Costs column.

Subcontractors Indicate whether subcontractors were hired. If marked Yes, complete the remainder of the subcontractors section and attach copies of the subcontractor's Daily Resource Reports. Subcontractors should complete CG-5136E (1-4) forms as applicable.

24. **CLIN:** The applicable contract line item number.
25. **Subcontractor's Name:** Name of the subcontractor.
26. **Cost:** Costs incurred by the subcontractor for this date.
27. **Admin. Fee:** Fee charged for the subcontractors administration.
28. **Total Cost:** The sum of subcontractor costs and administration costs.
29. **Total Cost Of Subcontractors For This Date:** The sum of the amount entered in the Total Cost column.

Materials Used/Other Expenses

30. **CLIN:** The applicable contract line item number.
31. **Description:** Description of material or items used or purchased.
32. **Unit Desc:** Type of units if not apparent in "description."
33. **Units Used:** Units of material or items used or purchased.
34. **Unit Cost:** Cost per unit.
35. **Total Cost:** Units used multiplied by the Unit Cost.
36. **Total Cost Of Materials Used/Other Expenses For This Date:** The sum of the amount entered in the Total Cost column.
37. **Subcontractor's Name:** Name of the subcontractor.
38. **Contractor's Certification:** Contractor's certification of the validity of the information presented.
39. **FOSC/Trustee Signature:** Certification by FOSC/Lead Trustee; the FOSC certifies that the items listed were authorized for the date reported. **The FOSC does not certify contract rates or costs.**

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5136E-4 (01-93)	POLLUTION INCIDENT DAILY RESOURCE REPORT	CONTRACTOR SHORT FORM (RCN-16451-1) Page ____ of ____ (RCN-16451-1)
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FPN/CERCLA NUMBER _____	DATE _____
CONTRACTOR: _____ PO/CONTRACT NO: _____	
If information described below is documented separately, in a form or format previously reviewed and found acceptable by the National Pollution Funds Center and the Contracting Officer, this form need not be completed	

PERSONNEL								
CLIN	NAME (LAST, FIRST)	HOURS FROM	TO	TOTAL HOUS	HOURLY RATE	RATE CHARGE	PER DIEM	TOTAL COST

TOTAL COST THIS DATE: _____

EQUIPMENT									
CLIN	ITEM DESCRIPTION	RATE BASIS	EMPLOYED FROM	TO	# UNITS	RATE/ UNIT	RATE CHARGE	NON-RATE CHARGE	TOTAL

TOTAL COST THIS DATE: _____

SUBCONTRACTORS				
Were any subcontractors hired?		YES G	NO G	If yes, how many: _____
CLIN	SUBCONTRACTOR'S NAME	COST	ADMIN FEE	TOTAL COST

TOTAL COST OF SUBCONTRACTORS FOR THIS DATE: _____

MATERIALS USED/OTHER EXPENSES					
CLIN	DESCRIPTION	UNIT DESC.	UNITS USED	UNIT COST	TOTAL COST

TOTAL COST OF MATERIALS USED/OTHER EXPENSES FOR THIS DATE _____

CONTRACTOR'S CERTIFICATION: I certify that this report is a true and complete record of the materials, labor, equipment and subcontractors provided by the contractor on the date listed above for the project number cited above for the project number cited above: _____ Contractor's Authorized Representative	ON SCENE COORDINATOR'S/LEAD TRUSTEE'S REVIEW: I certify that inspection and acceptance of the listed items has been made by me or under my supervision, except as noted herein or on supporting documents. _____ FOSC/Lead Trustee
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Chapter 7
ACQUISITION OF PROPERTY
USING OSLTF

Chapter 7 - Acquisition of Property Using OSLTF

A. Acquisition of Property.

1. FOSCs should only purchase property with OSLTF funds when operational necessity directly related to the removal dictates or when it is clearly more beneficial to the government than leasing. When making decisions to buy versus lease property, and operational conditions permit, units should factor in the costs necessary to acquire, maintain, and dispose of the property, not just the purchase price versus the costs of leasing. Many of these considerations are appropriately addressed through the planning process before a spill occurs. Except in unusually urgent situations, the FOSCs should contact the NPFC Regional Manager prior to beginning process of procuring/purchasing property with OSLTF funds. Documentation of the factors considered in purchasing property during a spill are critical in cost recovery and litigation efforts and shall be documented to the greatest extent possible. FOSCs should be aware that property purchased for removal activities will be billed to the RP at 100% of the cost. Accordingly, whenever feasible, the FOSC should provide the responsible party the opportunity to purchase or otherwise directly supply the property needed for removal activities. Upon case completion, any property purchased and provided by the responsible party shall be returned to the responsible party. Property purchased with the OSLTF, however, shall be disposed of in accordance with the procedures outlined below.
2. All property purchased must be accounted for in the cost documentation portion of the FOSC Completion Report (Financial Summary Report).
3. All **non-consumable** items, which includes any item or system having a cost of over \$2,500 or items of lower cost, but high interest (such as radios, fax machines, cellular phones, computers, pagers, copiers, photographic equipment, protective clothing, meters, and similar items) require evidence of disposal action. FOSCs shall dispose of such items through the closest Defense Reutilization and Marketing Office (DRMO).
 - a. Document the transfer of each group of like items to the DRMO using form DD-1348 or other form acceptable to the specific DRMO. FOSCs should contact the DRMO prior to any transfer to determine specific requirements.
 - b. After the transfer, forward the original transfer document to the NPFC as part of the FOSC Interim or Final Completion Report (Financial Summary Report). The FOSC should maintain a copy of the form for local records.
 - c. All lost, stolen, or damaged non-consumable property which is not available or suitable for transfer to the DRMO must be surveyed in accordance with agency property management guidelines and the Federal Property Management Regulations. Copies of approved survey reports shall be forwarded to the NPFC to provide the evidence of disposition.
- d. **Consumable** items (items not classified as non-consumable property) remaining at the end of the removal activity should be disposed of in the most cost-effective manner. Unused consumable property with a cost of more than \$2,500 shall require the same documented disposal action as non-consumable property.

- e. If questions arise on whether a particular item is consumable or non-consumable, or on clarification of the reporting requirements, FOSCs should contact the cognizant NPFC case officer for guidance. Coast Guard FOSCs may contact Commandant (G-CFM-3) with questions concerning DRMO availability or procedures for disposal.
- 3. Items which meet requirements for capitalization may be charged to the OSLTF, but the amount charged to the specific incident shall be based upon an appropriate standard cost or allocation of the acquisition cost to the useful life. FOSCs should identify such items separately in the documentation. The NPFC shall make appropriate adjustments to the incident specific costs. Any such items purchased with the OSLTF belongs to the OSLTF until properly disposed of as excess property.
- 4. Purchase of major property items (land, buildings, structures, etc.), or major pieces of equipment that will remain in use for long periods of time, presents special problems not only for disposition, but in planning for maintenance and operation as well. FOSCs contemplating such acquisitions should contact the cognizant NPFC Regional Manager to ensure that proper financial planning and analysis is performed.

B. Replenishments of inventory.

- 1. FOSCs routinely draw on existing inventory of response equipment for specific responses. The OSLTF may be used to return that equipment to inventory after the response in the same condition it was before the response. Inventory items used up in the response or damaged beyond economical repair may be replaced. The unit replacing inventory items must follow existing agency guidance regarding survey of lost or damaged property. Any survey should establish whether the damages were directly due to a specific response or otherwise due to manufacturer defect, improper maintenance, improper use of the equipment, or the actions of others unrelated to the removal.
- 2. If the equipment is replaced as a result of damage incurred during the response, the OSLTF will pay for the replacement. The OSLTF should not, however, be charged the standard rate for use of that particular item of equipment during the response.

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Chapter 8

Pollution Removal Funding Authorization (PRFAs)

CHAPTER 8 - POLLUTION REMOVAL FUNDING AUTHORIZATIONS (PRFAs)

- A. **General.** The Pollution Removal Funding Authorization (PRFA) is a tool available to FOSCs to quickly obtain needed services and assistance from other government agencies: federal, state, or local, as well as recognized Indian Tribes in oil spill and hazardous materials response actions. There are **two types of PRFA forms**, one for Federal agencies and one for non-federal agencies.
- B. **Financial Obligation Document.** The PRFA commits the OSLTF to payment, by reimbursement, of costs incurred in pollution response activities undertaken by another government agency working for the FOSC.
- C. **Agency Reimbursement.** Under the terms of a PRFA, an FOSC may agree to reimburse another government agency for costs incurred in providing any agreed upon removal services and assistance to the FOSC, consistent with the NCP. Some of the costs which are reimbursable under a PRFA include, but are not necessarily limited to:
1. Personnel salary costs, including overtime;
 2. Travel and per diem expenses;
 3. Appropriate charges for the utilization of other government agency owned equipment or facilities; and
 4. Actual expenses for contractor or vendor supplied goods and services obtained by the other government agency, through its own purchasing process, to provide agreed upon assistance and support to the FOSC.
- D. **Clear Agreement as to Support Provided.** The FOSC and the other government agency must agree upon and document:
1. The specific goods and services to be provided; and
 2. A good faith estimate of the total anticipated costs, with a line item breakdown of the principal expense categories. This need not be more than a single page, and can be made an attachment to the PRFA.
- E. **Amendment.** The PRFA may be amended, at the FOSC's discretion, to increase the authorized maximum reimbursement ceiling, if additional assistance and support is desired, or if costs incurred for services provided exceed the original estimate. In essence, the PRFA creates a ceiling and makes funding available to the other government agency.
- F. **Other Agency Cost Tracking and Documentation.** The other government agency (OGA) receiving a PRFA must track its costs and provide documentation to support reimbursement and federal cost recovery actions against RPs, as appropriate. Cost documentation must follow the guidance stated in Chapter 2 of this manual or equivalent agency documentation. All alternative documentation schemes must be pre-approved by the NPFC prior to use.

1. **NOAA.** The NOAA Scientific Support Coordinators (SSC) and their associated services are the most frequently called other government agency resources which participate in Coast Guard pollution responses. Unless NOAA specifically declines the need for a PRFA, the FOSC must prepare a PRFA each time the SSC is called for incident specific response support. Based on input from the SSC for each prospective PRFA, NOAA's Office of Ocean Resources Conservation and Assessment (ORCA) in Seattle, Washington will provide the FOSC with a spreadsheet showing the estimated costs for the PRFA. The FOSC shall attach the spreadsheet to the PRFA using it to support the maximum funding authorized by the PRFA.
 2. If the level of services provided by NOAA changes, e.g., either by shortening or lengthening the response, changing the nature of NOAA support, NOAA will issue a new estimate which becomes part of the PRFA package. If the funding authorization increases, a PRFA amendment must be issued to show the increase in the authorized funding (decreases do not need to have a amendment issued). Following the completion of a response, NOAA will issue a final cost spreadsheet to the FOSC. Under an agreement with the NPFC, this document will serve as NOAA's resource and cost documentation for inclusion with the FOSC's Financial Summary Report to the NPFC. NOAA has agreed to provide NPFC with a more detailed report upon request to support cost recovery action.
- G. Accounting Data for PRFA.** PRFAs are a Type "28" document. Construct the Document Control Number on all authorizations using the format found in "Accounting Information," Chapter 3, Tab (4). Contact the NPFC if assistance is needed.
- H. Authorizing Officer:** Signature of FOSC or authorized representative.
- I. Invoicing.** Reimbursements against a PRFA are invoiced to the NPFC, through the FOSC, on Standard Federal Form 1080/1081. The NPFC will not approve payment of charges against a PRFA for:
1. Costs of goods and services which fall outside of those which the FOSC authorized and requested, as to either amount or kind; and
 2. Costs which are not adequately documented.
- J. FOSC Certification.** In certifying an invoice for reimbursement against a PRFA, the FOSC is not verifying the various cost categories, but is attesting that the goods and services are consistent with those agreed upon and authorized. An example that can be used is:

I certify that this agency performed removal activities in accordance with the issued Pollution Removal Funding Authorization and reimbursement of costs is authorized, unless otherwise indicated.

FOSC's Signature and Date

- K. Limitations on use of PRFAs.** The PRFA may not be used by the FOSC to obtain goods or services directly from private individuals, groups, or companies. It should also not be used to obligate funds for the initiation of Natural Resources Damage Assessments (NRDA), further assessment actions, or payment of damages.

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**Federal Agency
Pollution Removal Funding Authorization**

Recipient Agency: _____

Address: _____

1. Purpose

This document authorizes reimbursement to the Recipient Agency from the Oil Spill Liability Trust Fund or CERCLA funds for certain removal costs incurred in response to the following pollution incident, _____, Federal Project Number/CERCLA Project Number, _____. This funding authorization is expressly contingent on the Recipient's compliance with all requirements contained herein.

2. Approved Functions and Reimbursement Limit

Costs will be reimbursed only for actions that are directed or approved in advance by the FOSC. Approval may be verbal or written. Assessment, restoration, rehabilitation or replacement of natural resources damaged by the spill are not covered.

Maximum limit of authorization: \$_____.

3. Conditions

See attached page(s) for scope of work, special conditions, date of performance, directions or approvals.

4. Period of Authorization

This authorization shall remain in effect until the completion date specified by the FOSC (which normally corresponds to the date of final removal activities).

5. Reimbursement Procedure

Upon completion of removal activities, the Recipient Agency will submit a SF-1080/1081 to the FOSC with detailed records of expenditures and activities for which reimbursement is sought. The agency may elect to use its own records providing an equivalent amount of documentation which has NPFC approval, or the agency may elect to use NPFC's Resource Cost Documentation package. The agency must submit the final request for reimbursement, supported by the required documentation, within 90 days following the completion date. If OMB Circular A-87 cost rates apply, cost certifications must be included. If at the end of the 90 days from final removal activities, there are any costs for which reimbursement has not been requested, written notice will be sent to the agency and 30 days later any balance remaining in the account will be deobligated.

6. Accounting Data

Document Control Number: _____

Accounting String: _____

7. Points of Contact

A. _____ _____ FOSC	Telephone: _____ FAX: _____ E-Mail: _____
B. _____ _____ Recipient Agency Representative	Telephone: _____ FAX: _____ E-Mail: _____
C. _____ _____ NPFC Case Officer	Telephone: _____ FAX: _____ E-Mail: _____

8. Authorizing Official

Signature: _____

Title: Federal On Scene Coordinator

Date: _____

Attachments: (1) Scope of Work

Non-Federal Agency
Pollution Removal Funding Authorization

Recipient Agency: _____

Recipient: _____

1. Purpose

This document authorizes reimbursement to the Recipient Agency from the Oil Spill Liability Trust Fund or CERCLA funds for certain removal costs incurred in response to the following pollution incident, _____, Federal Project Number/CERCLA Project Number, _____. This funding authorization is expressly contingent on the Recipient's compliance with all requirements contained herein.

2. Approved Functions and Reimbursement Limit

Costs will be reimbursed only for actions that are directed or approved in advance by the Federal On-Scene Coordinator (FOSC). Approval may be verbal or written. Assessment, restoration, rehabilitation or replacement of natural resources damaged by the spill are not covered.

Maximum limit of authorization: \$_____.

3. Conditions

See attached page(s) for scope of work, special conditions, date of performance, directions or approvals.

4. Period of Authorization

This authorization shall remain in effect until the completion date specified by the FOSC (which normally corresponds to the date of final removal activities).

5. Reimbursement Procedure

Upon completion of removal activities, the Recipient Agency will submit a SF-1080/1081 to the FOSC with detailed records of expenditures and activities for which reimbursement is sought. The agency may elect to use its own records providing an equivalent amount of documentation which has NPFC approval, or the agency may elect to use NPFC's Resource Cost Documentation package. The agency must submit the final request for reimbursement, supported by the required documentation, within 90 days following the completion date. If OMB Circular A-87 cost rates apply, cost certifications must be included. If at the end of the 90 days from final removal activities, there are any costs for which reimbursement has not been requested, written notice will be sent to the agency and 30 days later any balance remaining in the account will be deobligated.

6. Hold Harmless and Indemnify

By performing any action or seeking any reimbursement under this funding authorization, the Recipient Agency agrees that the United States of America and all of its departments and agencies, including, but not limited to, the U.S. Coast Guard and the Oil Spill Liability Trust Fund

6. **(cont)** ("United States"), shall not be liable to any party for damage, injury or loss to persons or property resulting from the acts or omissions of Recipient Agency, its employees, agents or contractors, related to the Recipient Agency's performance of this Agreement.

The Recipient agency agrees to indemnify and hold harmless the United States from all actions, claims or suits for damage, injury or loss to persons or property resulting from the acts or omissions of Recipient Agency, its employees, agents or contractors related to Recipient Agency's performance of this Agreement. This agreement to hold harmless and indemnify the United States is subject to the availability of Recipient Agency funds. The Recipient agrees in good faith to use available Agency funds and to undertake all reasonable effort to acquire such funds if not otherwise available.

7. **No Agency**

Nothing in this funding authorization is intended to create an agency relationship between the Recipient Agency and the United States of America (or any of its departments, agencies, or employees). Nor shall anything in this funding authorization be construed as creating an agency relationship. By performing any action or seeking any reimbursement under this funding authorization, the Recipient Agency agrees that it has not been authorized to act as an agent of the United States, and shall not act in any such capacity.

8. **Accounting Data**

Document Control Number: _____
Accounting String: _____

9. **Points of Contact**

D. _____ FOSC	Telephone: _____ FAX: _____ E-Mail: _____
E. _____ Recipient Agency Representative	Telephone: _____ FAX: _____ E-Mail: _____
F. _____ NPFC Case Officer	Telephone: _____ FAX: _____ E-Mail: _____

10. **Authorizing Official**

Signature: _____
Title: Federal On Scene Coordinator Date: _____

Attachments: (1) Scope of Work

**AMENDMENT TO
POLLUTION REMOVAL FUNDING AUTHORIZATION**

Issued To (Recipient Agency): _____

By (FOSC): _____

Date of Original Authorization: _____

Document Number of original Authorization: _____

The Authorization cited above is amended as follows:

Document Control Number of this amendment: _____

Authorizing Official

Signature: _____

Title: Federal On Scene Coordinator Date: _____

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Chapter 9
STANDARD FORM 1080/1081

CHAPTER 9 - SF 1080/1081: VOUCHER FOR TRANSFERS BETWEEN APPROPRIATIONS AND/OR FUNDS

A. The SF-1080/1081 is used by other government agencies to request reimbursement from the Coast Guard.

1. Documentation should be organized and summarized, to provide a clear audit trail from the detail to the SF-1080/1081 or invoice submitted for reimbursement. These submittals will be reviewed by the NPFC staff for continuity and propriety. Incomplete submittals will be returned to sender for corrective action.

B. HOW TO COMPLETE SF-1080/1081/GENERAL INFORMATION:

1. **Voucher No:** Inserted by the agency submitting the SF-1080/1081.
2. **Schedule No:** Inserted by the agency submitting the SF-1080/1081.
3. **Department, establishment, bureau, or other receiving funds:** Federal agency submitting SF-1080/1081 (usually complete mailing address).
4. **Bill No:** Used by federal agencies to identify accompanied invoice number.
5. **Department, establishment, bureau, or office charged:** Address of CG-FOSC agency receiving reimbursement request.
6. **Paid By:** Leave blank.
7. **Order No:** Varies according to agency; numerical identifier for job (e.g. 0001, etc.).
8. **Date of Delivery:** Date work began and was completed.
9. **Articles or Services:** Brief explanation of how expenses were incurred; ensure Pollution Removal Funding Authorization Accounting String and Document Control Number are listed. Some agencies may choose to include their own in-house accounting information.
10. **Quantity:** Entry varies.
11. **Unit Price:** Entries depend on how specific work is identified; normally accompanied by an invoice and dailies to explain work specifics.
12. **Amount:** Exact dollar amount of reimbursement.
13. **Total:** Same as above.
14. **Remittance in payment hereof should be sent to:** Mailing address of agency submitting SF-1080/1081.

C. ACCOUNTING CLASSIFICATION - OFFICE RECEIVING FUNDS

1. This section is completed by agency submitting SF-1080/1081. There should be a name listed as a point of contact with a telephone number.

D. CERTIFICATE OF OFFICE CHARGED

1. This is to be completed by NPFC staff after the SF-1080/1081 and its attached documentation has been reviewed.

E. ACCOUNTING CLASSIFICATION - OFFICE CHARGED

1. This section is completed by NPFC staff.

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Chapter 10

UNIT FUND REIMBURSEMENT

CHAPTER 10 - UNIT FUND REIMBURSEMENT

Ref: (a) NPFCINST M7300.1: TOPs for Determining Removal Costs Under the Oil Pollution Act of 1990

- A. During a pollution response, FOSC's should attempt to charge incident specific costs directly to the applicable Federal Project Number (is this limited only to FPN's or is it applicable to CPN's also?) to simplify the FOSC's responsibilities for both ceiling management and cost recovery. When this is not possible, circumstances have sometimes forced units to use their own funds. An example of a reimbursable cost is phone charges on a unit phone bill made in support of an oil pollution removal case. This Chapter provides instructions on how to request a reimbursement from the NPFC.
- B. Only appropriate removal costs may be refunded. Reimbursements may be authorized for items purchased for removal operations related to a specific FPN and to replace a unit's stock if they were expended as a result of the specific incident. Refer to ref (a) for general guidance on property purchases and acquisitions.
- C. Requests for reimbursement may be submitted via email to your case officer and should include the following:
 - a. The total dollar amount of the reimbursement request as well as a break down of the individual expenditures that make up the total dollar amount.
 - b. The date each expenditure was incurred.
 - c. The document control number for each expenditure, as well as the line of accounting each expenditure was charged against.
 - d. Facsimile of:
 - i. Itemized bill with items for reimbursement clearly highlighted or otherwise indicated;
 - ii. PES Report documenting that the expenditures were paid out of the unit's account and;
 - iii. For credit card purchases, include a copy of credit card statement with the items for reimbursement highlighted or otherwise indicated.
- D. FOSCs must continue to track the estimated totals for all categories of applicable costs against the assigned ceiling. Upon approval of reimbursement requests for out-of-pocket expenses, the FOSC should record those reimbursed expenditures on the Pollution Daily Resource Report. Such reimbursements would reduce the amount of remaining ceiling by the amount of the reimbursements approved.
- E. Units may only be reimbursed in the fiscal year in which expenses were incurred. Requests for reimbursement should be received prior to 15 August to ensure adequate time for obligation of the "reimbursed" funds prior to the end of the fiscal year. NPFC will attempt to expedite reimbursements received after 15 August, but may be constrained by G-CFM SOP's for Fiscal Year Closeout.

R 141301Z NOV 02 ZUI ASN-A00318000002
FM COMDT COGARD WASHINGTON DC//G-MOR//
TO AIG 8903
COMCOGARD MLC PAC ALAMEDA CA//FCP//
COMCOGARD MLC LANT NORFOLK VA//FCP//
COGARD FINCEN CHESAPEAKE VA//OG//
BT

UNCLAS //N16450//

SUBJ: CHANGE IN COAST GUARD STANDARD RATES COMDTINST 7310.1H

A. NPFC USER REFERENCE GUIDE

B. COMDTINST 7310.1H DATED 4 OCT 2002

C. COMDTINST 7310.1G DATED 29 MAY 2001

1. REF A REQUIRES USE OF CG STANDARD RATES WHEN PREPARING COST DOC ASSOCIATED WITH OSLTF AND CERCLA POLLUTION RESPONSE CASES. REF B PROVIDES UPDATED CG STANDARD RATES. THIS MESSAGE PROVIDES CLARIFICATION AND GUIDANCE ON WHEN TO USE RATES IN REF B, OR CONTINUE TO USE RATES PUBLISHED IN REF C.

2. REF B ESTABLISHES 4 OCT 2002 AS THE IMPLEMENTATION DATE FOR NEW CG STANDARD RATES. CG RESOURCES USED ON OSLTF OR CERCLA FUNDED RESPONSES SHALL USE REF B RATES FOR ALL RESOURCES EMPLOYED ON OR AFTER 4 OCT 2002.

3. FOR CASES IN PROGRESS ON 4 OCT 2002, CG RESOURCE USE UP TO AND INCLUDING 3 OCT 2002 SHALL USE RATES PUBLISHED IN REF C. SHIFT TO REF B RATES ON 4 OCT 2002 AND THEREAFTER. NOTE IN COST SUMMARY SUBMITTED IAW REF A THAT BOTH RATES WERE USED, AND THAT RESOURCES USED ON/AFTER 4 OCT 2002 WERE COSTED IAW REF B.

4. FOR CASES IN PROGRESS ON 4 OCT 2002 WHERE INTERIM COST DOC USING REF C HAS BEEN FORWARDED TO THE NPFC, FUTURE COST DOC FOR THAT CASE WILL FOLLOW POLICY IN PARA (3). UNITS SHALL NOT REDO PREVIOUSLY FORWARDED COST DOC. NOTE IN COST DOC TRANSMITTAL LETTER THAT BOTH RATES WERE USED, AND THAT RESOURCES USED ON/AFTER 4 OCT 2002 WERE COSTED IAW REF B.

5. UNITS SHALL USE REF B IN ESTIMATING AND REPORTING CEILING USE FOR CASES IN ACTIVE STATUS, AS REQ BY REF A.

6. THIS GUIDANCE AND REF B WILL BE INCORPORATED IN FUTURE CHANGES TO REF A.

7. UNITS HAVING QUESTIONS REGARDING THIS MESSAGE OR REF B ARE ENCOURAGED TO CONTACT THEIR NPFC CASE OFFICER OR REGIONAL MANAGER.

8. THE TEXT AND RATES IMPLEMENTED BY REF B CAN BE VIEWED ON THE INTERNET AT:

[HTTP://CGWEB.COMDT.USCG.MIL/G-CFP/G-CFS-2/CFS2.HTM](http://CGWEB.COMDT.USCG.MIL/G-CFP/G-CFS-2/CFS2.HTM)

9. INTERNET RELEASE AUTHORIZED.

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